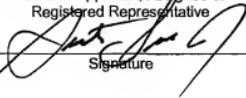


CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on August 31, 2006.

Gustavo Siller, Jr., Reg. No. 32,305

Name of Applicant, Assignee or
Registered Representative



Signature

Our Case No. 9281-4631

Client Ref. N US02078

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Masamichi SAITO et al.)
Serial No.: 10/642,899) Examiner: Kilmowicz, William Joseph
Filing Date: 08/18/2003) Group Art Unit: 2627
For: DUAL-TYPE MAGNETIC)
DETECTING ELEMENT IN WHICH)
FREE MAGNETIC LAYER AND)
PINNED MAGNETIC LAYER HAVE)
SUITABLY SELECTED BETA)
VALUES)

AMENDMENT AND RESPONSE

MS/Amendment
Commissioner for Patents
Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office Action of June 13, 2006. Amendments to the Specification begin on page 2, the Claims begin on page 3, and the Remarks begin on page 10.